

PROPOSED CONSTITUTIONAL AMENDMENTS

H.J.R. 54, § 1

(d) If the residence homestead or land designated for agricultural use [property] is sold pursuant to a suit to enforce the collection of the unpaid taxes, the Legislature may limit the application of Subsection (c) of this section to property used as a residence homestead when the suit was filed and to land designated for agricultural use when the suit was filed.

SECTION 2. The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 78th Legislature, Regular Session, 2003, to establish a two-year period for the redemption of a mineral interest sold for unpaid ad valorem taxes at a tax sale and expires January 1, 2005.

(b) The amendments to Sections 13(c) and (d), Article VIII, of this constitution, take effect January 1, 2004, and apply only to the redemption of a mineral interest sold at a tax sale for which the purchaser's deed is filed for record on or after January 1, 2004. The redemption of a mineral interest sold at a tax sale for which the purchaser's deed is filed for record before January 1, 2004, is covered by the law in effect when the deed is filed, and the former law is continued in effect for that purpose.

SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held September 13, 2003. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to establish a two-year period for the redemption of a mineral interest sold for unpaid ad valorem taxes at a tax sale."

Passed by the House on April 29, 2003: Yeas 141, Nays 0, 1 present, not voting; the House concurred in Senate amendments to H.J.R. No. 51 on May 30, 2003: Yeas 143, Nays 0, 1 present, not voting; passed by the Senate, with amendments, on May 27, 2003: Yeas 31, Nays 0.

Filed with the Secretary of State June 2, 2003.

H.J.R. No. 54

A JOINT RESOLUTION

proposing a constitutional amendment providing that certain benefits in certain public retirement systems may not be reduced or impaired.

BE IT RESOLVED BY THE Legislature of the State of Texas:

SECTION 1. Article XVI, Texas Constitution, is amended by adding Section 66 to read as follows:

Sec. 66. PROTECTED BENEFITS UNDER CERTAIN PUBLIC RETIREMENT SYSTEMS. (a) This section applies only to a public retirement system that is not a statewide system and that provides service and disability retirement benefits and death benefits to public officers and employees.

(b) This section does not apply to a public retirement system that provides service and disability retirement benefits and death benefits to firefighters and police officers employed by the City of San Antonio.

(c) This section does not apply to benefits that are:

(1) health benefits;

(2) life insurance benefits; or

(3) disability benefits that a retirement system determines are no longer payable under the terms of the retirement system as those terms existed on the date the retirement system began paying the disability benefits.

(d) On or after the effective date of this section, a change in service or disability retirement benefits or death benefits of a retirement system may not reduce or otherwise impair benefits accrued by a person if the person:

(1) could have terminated employment or has terminated employment before the effective date of the change; and

(2) *would have been eligible for those benefits, without accumulating additional service under the retirement system, on any date on or after the effective date of the change had the change not occurred.*

(e) *Benefits granted to a retiree or other annuitant before the effective date of this section and in effect on that date may not be reduced or otherwise impaired.*

(f) *The political subdivision or subdivisions and the retirement system that finance benefits under the retirement system are jointly responsible for ensuring that benefits under this section are not reduced or otherwise impaired.*

(g) *This section does not create a liability or an obligation to a retirement system for a member of the retirement system other than the payment by active members of a required contribution or a future required contribution to the retirement system.*

(h) *A retirement system described by Subsection (a) and the political subdivision or subdivisions that finance benefits under the retirement system are exempt from the application of this section if:*

(1) *the political subdivision or subdivisions hold an election on the date in May 2004 that political subdivisions may use for the election of their officers;*

(2) *the majority of the voters of a political subdivision voting at the election favor exempting the political subdivision and the retirement system from the application of this section; and*

(3) *the exemption is the only issue relating to the funding and benefits of the retirement system that is presented to the voters at the election.*

SECTION 2. This constitutional amendment shall be submitted to the voters at an election to be held September 13, 2003. The ballot shall be printed to allow for voting for or against the proposition: "The constitutional amendment providing that certain benefits under certain local public retirement systems may not be reduced or impaired."

Passed by the House on April 29, 2003: Yeas 137, Nays 0, 1 present, not voting; the House concurred in Senate amendments to H.J.R. No. 54 on May 30, 2003: Yeas 144, Nays 0, 2 present, not voting; passed by the Senate, with amendments, on May 28, 2003: Yeas 31, Nays 0.

Filed with the Secretary of State June 3, 2003.

H.J.R. No. 55

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization that is leased for use as a school or that is owned with the intent of expanding or constructing a religious facility.

BE IT ENACTED BY THE Legislature of the State of Texas:

SECTION 1. Section 2(a), Article VIII, Texas Constitution, is amended to read as follows:

(a) All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; *any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for the exemption and may impose sanctions related to the exemption in furtherance of the taxation policy of this subsection; any property that is owned by a church or by a strictly religious*